



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 391

Shillong, Wednesday, November 21, 2018

30th Kartika, 1940 (S. E.)

PART-I

GOVERNMENT OF MEGHALAYA

PROGRAMME IMPLEMENTATION AND EVALUATION DEPARTMENT

NOTIFICATION

The 13th November, 2018.

No.PIA.15/2018/Pt.I/5. - The Governor of Meghalaya is pleased to appoint Shri Vijay Raj, as Vice-Chairman of the State Government Programme Implementation & Monitoring Committee (SGPI & MC) with perks and facilities entitled to Category 'B' with effect from the date of assumption of charge and until further orders.

K. N. KUMAR,

Additional Chief Secretary to the Govt. of Meghalaya,
Programme Implementation & Evaluation Department.



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NOTIFICATION

The 13th November, 2018.

No.PIA/SDRC/1/2018/23. - In continuation to this Department's Notification No.PIA/SDRC/1/2018/15, dated 10th August, 2018, the Governor of Meghalaya is pleased to convey *expost facto* approval to the appointment of Shri K. P. Pangniang, Ex-MLA, Co-Chairman of the State Development Reforms Commission (SDRC), with effect from the date of assumption of charge and until further orders under Category-'A'. He is entitled to the perks and facilities as per the Finance (AF) Department Office Memorandum FEM.44/2003/Pt.II/156, dated 17th September, 2010.

This has the approval of Finance (AF) Department *vide* 1/D No.FM. 1244/18, dated 29th October, 2018.

K. N. KUMAR,

Additional Chief Secretary to the Govt. of Meghalaya,
Programme Implementation & Evaluation Department.



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NOTIFICATION

The 13th November, 2018.

No.PIA.15/2018/24. - In continuation to this Department's Notification No.PIA. 15/2018/21, dated 5th September, 2018, the Governor of Meghalaya is pleased to convey *expost facto* approval to the appointment of Shri Torang R. Marak, Vice-Chairman of the State Government Programme Implementation & Monitoring Committee (SGPI & MC) with effect from the date of assumption of charge and until further orders under Category-'B'. He is entitled to the perks and facilities as per the Finance (AF) Department Office Memorandum FEM.44/2003/Pt.II/157, dated 17th September, 2010.

This has the approval of Finance (AF) Department *vide* I/D No.FM.1245/18, dated 25th October, 2018.

K. N. KUMAR,

Additional Chief Secretary to the Govt. of Meghalaya,
Programme Implementation & Evaluation Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 20th November, 2018.

No.ERTS (T) 52/2017/47. - In exercise of the powers conferred by sub-section (1) and (2) of Section 4A of the Meghalaya Passengers and Goods Taxation Act the Governor of Meghalaya is pleased to direct all persons responsible for making payment in consideration for the hiring of motor vehicles to deduct tax at the rate of 15% from the amount payable to the owner of such motor vehicle and to credit the same to the Government account as provided in Rule 11A of the Meghalaya Passenger and Goods Taxation (Amendment) Rules, 2018.

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 20th November, 2018.

No.ERTS (T) 52/2017/46. - In exercise of the powers conferred by sub-section (1) of Section 28 of the Meghalaya Passengers and Goods Taxation Act (Assam Act XVI of 1962 as adapted and amended by the State of Meghalaya), the Governor of Meghalaya is pleased to make the following rules further to amend the Meghalaya Passengers and Goods Taxation Rules, 1962 (herein after referred to as the Principal Rules), namely, -

- Short title and commencement.-** (1) These Rules may be called the Meghalaya Passengers and Goods Taxation (Amendment) Rules, 2018.
(2) They shall come into force from the date of Notification in the Official Gazette.
- Insertion of new Rule 11 A,-** After the existing rule 11 the Meghalaya Passengers and Goods Taxation Rules, the following new rule 11A shall be inserted as follows, -

"11A - Provisions for deduction of tax at source- (1) Every person responsible for deduction of tax at source under Section 4A of the Act shall inform the assessing authority within seven days of entering into a contract for the hire of a motor vehicle giving the following particulars,-

- Name and address of the owner of the motor vehicle
- Registration No. of the motor vehicle
- Type of motor vehicle
- Duration of the contract for hire (start date till end date)
- Amount payable in consideration for the hire
- Purpose of the hire. Please specify (execution of work contract or transportation of goods or passengers or any other purposes)
- Proposed manner of crediting to the Government the tax deducted at source.

- (1) The person responsible for deduction of tax at source shall issue a tax deduction certificate under sub-section (3) of Section 4A to the owner of the motor vehicle in Form 21 appended to this Rule within seven days of making the deduction.
- (2) The person responsible for deduction of tax at source shall deposit the amount within seven days as per method prescribed in Rule 5 in favour of the taxing authority applicable as per sub-rule (4) of this Rule.
- (3) The person responsible for deduction of tax at source shall submit a return in Form 22 appended to this Rules to his Assessing Officer if he is registered under any of the indirect Taxation Act administered by the State Government and in all other cases to the Commissioner of Taxes within seven days of making the deposit to the Government account".

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.

THE MEGHALAYA PASSENGERS & GOODS TAXATION RULES**FORM – 21****[See sub-rule(2) of Rule – 11A]****CERTIFICATE OF DEDUCTION OF TAX AT SOURCE
(IN DUPLICATE)**

Book No. _____ Serial No. _____

1. Name and address of the person/department etc. making the deduction
2. Name of the Assessing Unit Office

To,

(1)

.....

(Insert here name of the person/dealer/contractor etc. to whom payment is made).

(2) Vehicle Registration No.

Certified that an amount of ` (Rupees) only

Has been deducted and deposited in to _____ Treasury Challan
No. _____ Dated _____ (copy enclosed)

Bill/Cash Memo No. and date	Amount of Bill/Invoice for which deduction is made	Amount of Tax deduction	Remarks
(1)	(2)	(3)	(4)

Date :-

Seal:-

**Signature and Designation of the person
competent to made the deduction and
responsible for depositing the same
into the Government Treasury**

THE MEGHALAYA PASSENGERS & GOODS TAXATION RULES
FORM – 22

[See sub-rule (4) of Rule – 11A]

**RETURN TO BE SUBMITTED BY THE PERSON RESPONSIBLE FOR DEDUCTION
OF TAX**

Sl. No.	Name and address of the owner of the motor vehicle	Total bill amount	Bill No. and date	Tax charged on bill	Tax deducted by DDO	Tax deposited by DDO with Challan No. and Date	TDS Certificate issued with number & date	Amount of the bill excluded from deduction of tax with reason thereof	Remarks

Date:-

Place:-

Signature and Seal
Name and designation of DDO

**Provided that the manner and time of payment of the tax deducted at source shall be as in
Rule 11A**



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GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 20th November, 2018.

CIRCULAR

Subject:- *Guidelines for Deductions and Deposits of TDS by the DDO under Meghalaya Goods and Services Tax (MGST) Act, 2017.*

No.ERTS(T) 65/2017/Pt.I/261. - Section 51 of the MGST Act 2017 and CGST Act 2017 provided for deduction of tax by the Government Agencies (Deductor) or any other person to be notified in this regard, from the payment made or credited to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. The amount deducted as tax under this section shall be paid to the Government by deductor within ten days after the end of the month in which such deduction is made alongwith a return in FORM GSTR-7 giving the details of deductions and deductees. Further, the deductor has to issue a certificate to the deductee mentioning therein the contract value, rate of deduction, amount deducted etc.

- As per the Act, every deductor shall deduct the tax amount from the payment made to the supplier of goods or services or both and deposit the tax amount so deducted with the Government account through NEFT/RTGS to RBI or a cheque to be deposited in one of the authorized banks, using challan on the common portal. In addition, the deductors are entrusted the responsibility of filing return in FORM GSTR-7 on the common portal for every month in which deduction has been made based on which the benefit of deduction shall be made available to the deductee. All the DDOs in the Government, who are performing the role as deductor have to register with the common portal and get the GST Identification Number (GSTIN).
- The subject section which provides for tax deduction at source was not notified to come into force with effect from 1st July, 2017, the date from which GST was introduced. Government has recently notified that these provisions shall come into force with effect from 1st October, 2018, *vide* Notification No.50/2018 – State Tax, ERTS(T)65/2017/Pt-1/240, dated 13th September, 2018 and No.50/2018 - Central Tax dated 13th September, 2018.

4. In order to give effect to the deduction of tax under GST and for making payment of the same from 1st October, 2018, a process flow of deduction and deposit of TDS by the DDOs has been finalised in accordance with CGA guidelines for implementation by State Government Authorities. The process flow is described as under:

➤ **Bunching of deductions and its deposit by the DDO.**

5. The DDO will have to deduct the TDS from each bill, for keeping it under the Suspense Head. However, deposit of this bunched amount from the Suspense Head can be made on a weekly, monthly or any other periodic basis.

6. Following process shall be followed by the DDO in this regard:

- (i) The DDO shall prepare the Bill based on the Expenditure Sanction. The Expenditure Sanction shall contain the (a) Total amount, (b) net amount payable to the Contractor/Supplier/Vendor and (c) the 2% TDS amount of GST for submission to the respective payment authorities.
- (ii) In the Bill, it will be specified
 - (a) the net amount payable to the Contractor; and
 - (b) 2% as TDS
- (iii) The TDS amount shall be mentioned in the Bill for booking in the Suspense Head [8658 - Suspense; 00.101 - PAO Suspense; 08 - GST (8658-00-101-08-00)].
- (iv) For any Bill(s) where GST -TDS is applicable, the DDO will have to attach the Treasury Challan along with the Bill and the GSTIN of the supplier is to be clearly mentioned in the body of the Treasury Challan so that Book transfer will be booked by the Treasury to the suspense head.
- (v) The DDO shall have to collect the Transfer Treasury Challan after proper accounting is completed by the Treasury.

*No. (iv) & (v) not applicable to cheque paying DDOs.

- (vi) Payment of GST -TDS amount from one or multiple Bills which was booked earlier into suspense head can be made on a weekly, monthly or any other periodic basis which is convenient to the DDO.
- (vii) The DDO will be required to maintain the Record of the TDS so booked under the Suspense Head so that at the time of preparing the CPIN for making payment on weekly/monthly or any other periodic basis, the total amount could be easily worked out.
- (viii) At any periodic interval, when DDO needs to deposit the TDS amount, he shall login into the GSTN Portal (using his GSTIN) and generate the CPIN (Challan). In the CPIN he shall have to fill in the desired amount of payment against one/many Major Head(s) (CGST/SGST/UTGST/IGST) and the relevant component (e.g. Tax) under each of the Major Head for the amount (already booked under the Suspense Head).
- (ix) While generating the CPIN, the DDO will have to select mode of payment as either (a) NEFT/RTGS or (b) OTC. In the OTC mode, the DDO will have to select the Bank where the payment will be deposited through OTC mode.
- (x) The DDO shall prepare the bill for the bunched TDS amount for payment through the concerned payment authority. In the Bill, the DDO will give reference of all the earlier paid bills from which 2% TDS was deducted and kept in the suspense head. The DDO may also attach a certified copy (Transfer Treasury Challan if applicable) of the record maintained by him in this regard.

- (xi) The payment authority will pass the bill by clearing the Suspense Head operated against that particular DDO after exercising necessary checks (Not applicable to DDOs where the bill is not routed through the Treasury).
- (xii) In case of NEFT/RTGS mode, the DDO will have to mention the CPIN Number (as beneficiary's account number), RBI (as beneficiary) and the IFSC Code of RBI with the request to payment authority to make payment in favour of RBI with these credentials.
- (xiii) In case of the OTC mode, the DDO will have to issue a Cheque in favour of one of the 25 authorized Banks. The Cheque may then be deposited along with the CPIN with any of branch of the authorized Bank so selected by the DDO.
- (xiv) Upon successful payment, a CIN will be generated by the RBI/Authorized Bank and will be shared electronically with the GSTN Portal. This will get credited in the electronic Cash Ledger of the concerned DDO in the GSTN Portal. This can be viewed and the details of CIN can be noted by the DDO anytime on GSTN portal using his Login credentials.
- (xv) The DDO should maintain a Register as per proforma given in Annexure 'A' to keep record of all TDS deductions made by him during the month. This Record will be helpful at the time of filing Monthly Return (FORM GSTR-7) by the DDO. The DDO may also make use of the offline utility available on the GSTN Portal for this purpose.
- (xvi) The DDO shall file the Return in FORM GSTR-7 by 10th of the following month.
- (xvii) The DDO shall generate TDS Certificate through the GSTN Portal in FORM GSTR-7A.

H. MARWEIN,

Additional Chief Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.

Annexure A
Record to be maintained by the DDO for filing of GSTR7

Sl. No.	GSTIN of the Deductee	Trade Name	Amount paid to the Deductee on which tax is deducted	Integrated Tax	Central Tax	State/UT Tax	Total